

**Michigan Committee on Governmental  
Accounting and Auditing Statements**

**INDEX**

<b>MCGAA No. #</b>	<b>TOPIC</b>	<b>ISSUE DATE</b>
No. #1	Superseded by Statement No. 8	
<a href="#"><u>No. #2</u></a>	Accounting and Financial Disclosure of Building Authorities	November 1978
No. #3	Superseded by Statement No. 9	
<a href="#"><u>No. #4</u></a>	Definition of the Financial Reporting Entity (A Consolidation of Prior Statements No. 4 and No. 5)	December 2005
No. #5	Superseded by Consolidated Statement No. 4	
<a href="#"><u>No. #6</u></a>	Financial Reporting of Deferred Compensation Plans in Michigan	June 1999
<a href="#"><u>No #7</u></a>	Basic Financial Statements for Counties and Local Governments in Michigan	February 2000
<a href="#"><u>No. #8</u></a>	No-Commitment Debt or Conduit Debt	February 2001
<a href="#"><u>No. #9</u></a>	Revenue Recognition Of Property Taxes	May 2001
<a href="#"><u>No. #10</u></a> as Amended	Accounting and Reporting Infrastructure Assets Local Water And Sewer Systems and County Drains	August 2001
<a href="#"><u>No. #11</u></a>	Accounting and Reporting Infrastructure Assets County Road Commissions	December 2001
<a href="#"><u>No. #12</u></a>	Accounting and Reporting Infrastructure Assets City and Villages	December 2001